

EXHIBIT B



ILLINOIS INDIANA IOWA MICHIGAN MICHIGAN STATE MINNESOTA NORTHWESTERN OHIO STATE PENN STATE PURDUE WISCONSIN

1500 WEST HIGGINS ROAD
PARK RIDGE, IL 60068-6300
8 4 7 - 6 9 6 - 1 0 1 0
FACSIMILE 847-696-1150

April 23, 1998

VIA FAX

Mr. Robert Welsh
The Welsh Center
1250 S. Grove Avenue, Suite 200
Barrington, Illinois 60010

Dear Bob:

We would like to confirm that the Conference acknowledges the confidential nature of the Business Plan, dated May 1998, for Big Ten Development. However, in that regard, we wish to notify you that many of the concepts set forth in the Business Plan have been considered from time to time by the Conference and other entities that have contacted the Conference. Accordingly, we cannot agree that such concepts are your proprietary property.

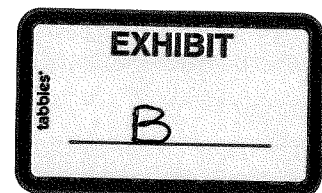
If you have any questions, please do not hesitate to call.

Sincerely,

A handwritten signature in black ink, appearing to read "JED", written over a horizontal line.

James E. Delany
Commissioner

JED:ec



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CONFIDENTIAL